

REPORT DIGEST

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES CHESTER MENTAL HEALTH CENTER FINANCIAL AND COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1995

INTRODUCTION

There were no material findings of noncompliance disclosed by our audit tests. We commend the Center for its efforts in maintaining an effective system of internal controls.

AUDITORS' OPINION

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. Our auditors state that the Center's financial statements for its locally-held Commissary Fund are fairly presented at June 30, 1995.

Financial statements for the Department will be presented in the single audit report.

WILLIAM G. HOLLAND, Auditor General

WGH:SMB:pp

SUMMARY OF AUDIT FINDINGS

Number of This Audit Prior Audit

Audit Findings 01

Repeat Findings 00

Prior Recommendations Implemented or

Not Repeated 12

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors for this audit were Scheffel & Company, P.C.

{Expenditures and Activity Measures are summarized on the reverse page.}

CHESTER MENTAL HEALTH CENTER
FINANCIAL AND COMPLIANCE AUDIT
For The Two Years Ended June 30, 1995

EXPENDITURE STATISTICS	FY 1995	FY 1994	FY 1993
●Total Expenditures (All Funds)	\$20,593,437	\$19,741,048	\$18,307,301
<u>Operations Total</u> % of Total Expenditures	\$20,588,637 99.98%	\$19,736,248 99.98%	\$18,302,501 99.97%
Personal Services % of Operations Expenditures Average No. of Employees	\$16,941,654 82.28% 492	\$16,192,273 82.04% 479	\$14,956,744 81.72% 467
Other Payroll Costs (FICA, Retirement) % of Operations Expenditures	\$1,869,131 9.08%	\$1,787,153 9.06%	\$1,645,462 8.99%
Contractual Services % of Operations Expenditures	\$1,055,754 5.13%	\$1,027,176 5.20%	\$1,038,421 5.67%
All Other Operations Items % of Operations Expenditures	\$722,098 3.51%	\$729,646 3.70%	\$661,874 3.62%
<u>Grants Total</u> % of Total Expenditures	\$4,800 .02%	\$4,800 .02%	\$4,800 .03%
●Cost of Property and Equipment	\$14,758,610	\$13,887,052	\$12,766,560

SELECTED ACTIVITY MEASURES	FY 1995	FY 1994	FY 1993
●Average No. of Residents	296	320	322
●Ratio of Employees to Residents	1.66	1.50	1.45
●Cost Per Year Per Resident	\$86,201	\$75,842	\$70,283
●National School Lunch Program	\$0	\$0	\$0

AGENCY DIRECTOR(S)
During Audit Period: Stephen L. Hardy, Ph.D., Facility Director Currently: Stephen L. Hardy, Ph.D., Facility Director